

Administering the Taxable Estate

Gain the knowledge to help your clients with taxable estates by getting the latest on:

- ◆ Oregon inheritance tax
- ◆ Recent Oregon legislation and case law
- ◆ The marital formula clause
- ◆ Fiduciary investing

*Cosponsored by the Estate Planning and
Administration Section*

Friday, November 20, 2009
9 a.m.–5 p.m.

The Nines
Portland, Oregon

6 General CLE credits and 1 Ethics credit



s Estate (and General
Transfer) Tax Return

resident of the United States (see section
2013, and part 2013-10, if any)

1B Decedent's net estate

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Video Replays

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6 General CLE credits and 1 Ethics credit

The Nines
525 SW Morrison St.
Portland, Oregon

“But in this world, nothing can be said to be certain, except death and taxes.”

—Benjamin Franklin

SPEND THE DAY WITH ESTATE PLANNING EXPERTS WHO CAN HELP YOU understand tax intricacies and twists when it comes to estate planning. Take a look at the Oregon inheritance tax, including how it is calculated, the impact of lifetime taxable gifts, and making Oregon elections. Discover income tax traps with the marital formula clause and drafting tips. Gain a unique perspective as a former IRS estate tax attorney explains “How to Mess up an Estate Plan.” A panel on fiduciary investing will explore misconceptions about investing and managing assets in a volatile market, as well as Uniform Prudent Investor Act requirements and case law. Receive an update on recent relevant Oregon legislation and cases. To round out the topics, two ethics experts will discuss the intersection of legal ethics and estate planning.

Estate Planning and Administration Section members receive a \$20 discount off registration rates.

Reminder—The section’s annual business meeting will take place during the lunch break. For your convenience, you may order a plated lunch at The Nines using the registration form. Purchasing lunch at The Nines is not necessary to attend the section business meeting, but please note that the hotel does not allow outside food in the lunch meeting room.

Register online at www.osbar.org, by using this form, or by calling the OSB CLE Service Center at (503) 431-6413, toll-free in Oregon at 1-800-452-8260, ext. 413. For a full listing of OSB CLE seminars, please visit www.osbarcle.org.

This seminar will be videotaped and shown in its entirety at the following locations if three or more registrations are received at least a week prior to the replay date. To find out if a replay will be shown, please click on the Seminars Calendar at www.osbarcle.org and select the date of the scheduled video replay.

- ◆ **Astoria**
Friday, March 5
Di Bartolomeo Law Office
1139 Exchange St.
- ◆ **Bend**
Friday, February 26
Miller Nash LLP
1567 S.W. Chandler Ave.
Suite 204
- ◆ **Coos Bay**
Friday, February 26
Daniel M. Hinrichs PC
590 Commercial Ave.
- ◆ **Eugene**
Friday, March 5
Gaydos Churnside & Balthrop PC
440 E. Broadway, Suite 300
- ◆ **Grants Pass**
Thursday, February 25
Josephine County Courthouse
Room 222
N.W. 6th and “C” Streets
- ◆ **Hood River**
Friday, February 26
Wyers Haskell Davies PC
216 Columbia
- ◆ **Klamath Falls**
Friday, February 26
Boivin Uerlings & Dilaconi PC
803 Main St., Suite 201
- ◆ **LaGrande**
Friday, February 26
Mautz Baum & O’Hanlon LLP
1902 Fourth St.
- ◆ **Medford**
Friday, March 5
Frohn Mayer Deatherage
2592 E. Barnett Rd.
- ◆ **Newport**
Friday, March 5
Macpherson Gintner & Diaz
423 North Coast Highway
- ◆ **Pendleton**
Friday, March 5
Mautz Baum & O’Hanlon LLP
101 S.E. Byers Ave.
- ◆ **Redmond**
Friday, March 5
Bryant Emerson & Fitch
888 W. Evergreen
- ◆ **Roseburg**
Thursday, February 25
Douglas County Counsel’s Office
Law Library, Room 319
1036 S.E. Douglas
- ◆ **Salem**
Friday, February 26
The Vandermay Law Firm
2085 Commercial Street NE
- ◆ **Tigard**
Wednesday, March 10
Oregon State Bar Center
16037 S.W. Upper Boones Ferry Rd.
- ◆ **Vale**
Friday, February 26
Butler & Looney PC
292 Main St. S.

Administering the Taxable Estate—Friday, November 20, 2009

8:00 Registration

9:00 **Advance to Go and Collect \$200: How to Help Your Clients and Keep Your Ticket**

- ◆ Ethical and professional standards: zealous representation versus competence and diligence
- ◆ The art and science of ethical contemporaneous documentation
- ◆ Ethical implications of the elective marital share expansion

Allison D. Rhodes, *Hinshaw & Culbertson LLP, Portland*

Dayna E. Underhill, *Hinshaw & Culbertson LLP, Portland*

10:00 **The Oregon Inheritance Tax**

- ◆ Calculation of the Oregon inheritance tax
- ◆ Impact of lifetime taxable gifts
- ◆ Making Oregon elections, including the special marital election and the alternate valuation date election

Philip N. Jones, *Duffy Kekel LLP, Portland*

Holly N. Mitchell, *Duffy Kekel LLP, Portland*

10:45 Break

11:00 **Playing the Hand You Are Dealt—Administering the Marital Formula Clause**

- ◆ A drafter's guide to improving the odds
- ◆ Sample clauses
- ◆ Income tax traps

Patrick J. Green, *Davis Wright Tremaine LLP, Portland*

12:00 **Lunch and the Estate Planning and Administration Section's Annual Business Meeting**

On your own, or you may order a plated lunch at The Nines using the registration form. Purchasing lunch at The Nines is not necessary to attend the section business meeting, but please note that the hotel does not allow outside food in the lunch meeting room.

Planning to stay overnight in Portland? The Nines is offering a special room rate of \$129 for OSB members attending this seminar. Please call Shellie Postlewaite at (503) 802-4831 to request this special rate.

Valet parking at The Nines is available for a special daily rate of \$10. Self-parking is also available at several garages nearby.

1:00 **2009 Oregon Legislative Updates**

- ◆ Elective marital share expansion
- ◆ Trust advisors and other Oregon Uniform Trust Code changes
- ◆ Fiduciary discharge from inheritance tax
- ◆ Small estate affidavit changes
- ◆ Springing powers of attorney

Jeffrey M. Cheyne, *Samuels Yoelin Kantor Seymour & Spinrad LLP, Portland*

2:15 **An IRS Perspective: How to Mess up an Estate Plan**

- ◆ Fouling up family limited partnerships
- ◆ Failing at freezes
- ◆ Fumbling discounts

William Tucker, *Portland*

3:15 Break

3:30 **Fiduciary Investing: Debunking the Myths, Discovering the Rules**

- ◆ Misconceptions that surround investing and managing assets in a volatile market
- ◆ Educating your trustee clients on their investment responsibilities
- ◆ Uniform Prudent Investor Act requirements and case law
- ◆ Components of a trustee investment policy statement

Christopher P. Cline, *Wells Fargo Bank, Portland*

Lucas Newman, *Wells Fargo Bank, Portland*

Michael Tinney, *Wells Fargo Bank, Portland*

5:00 Adjourn

Section Planners:

- ◆ Jay A. Boelter, *Brownstein Rask Sweeney Kerr Grim DeSylvia & Hay LLP, Portland*
- ◆ Susan A. Miller, *Civil Enforcement Division, Oregon Department of Justice, Portland*
- ◆ Holly N. Mitchell, *Duffy Kekel LLP, Portland*
- ◆ Jeffrey G. Moore, *Saalfeld Griggs PC, Salem*
- ◆ Jack V. Rounsefell, *Attorney at Law, Gresham*
- ◆ Eric J. Wieland, *Samuels Yoelin Kantor Seymour & Spinrad LLP, Portland*

OSB CLE Seminars Attorney:

- ◆ Karen D. Lee, *klee@osbar.org, (503) 431-6382*

Administering the Taxable Estate—Friday, November 20, 2009

SEMINAR REGISTRATION

PORTLAND

- \$175 OSB Member—Early registration (received before noon, Monday, 11/16/09).... \$ _____
- \$195 OSB Member—Regular registration (received after noon, Monday, 11/16/09) \$ _____
- \$205 Non-OSB Member \$ _____
Estate Planning and Administration Section member discount—subtract \$20: - _____
- \$0 **2009–2010 Season Ticket** (Please register by noon, Monday, 11/16/09, to guarantee a seat and course materials. Season Ticket registrations received after this time are welcome and will be accommodated on a space-available basis.)..... \$ _____
- \$0 50-year OSB members may attend free of charge \$ _____
- \$0 Oregon judges and their lawyer staff (see below) \$ _____
- Registrant is a judge
- Registrant is a lawyer staff member for the following judge
- _____
- Judge (please print)
- _____
- Signature of Judge (required)
- \$35 Lunch Vegetarian \$ _____
- TOTAL REGISTRATION FEES (ATE09) (782) \$ _____
- WB

VIDEO REPLAY

(Please see video replay schedule on previous page.)

- Location: _____
- \$175 Registration \$ _____
- \$155 Estate Planning and Administration Section member \$ _____
- \$0 2009–2010 Season Ticket \$ _____
- \$0 50-year OSB members may attend free of charge \$ _____
- \$0 Oregon judges and their lawyer staff (see below) \$ _____
- Registrant is a judge
- Registrant is a lawyer staff member for the following judge
- _____
- Judge (please print)
- _____
- Signature of Judge (required)
- TOTAL REGISTRATION FEES (ATE09) (782) \$ _____
- WB

SEMINAR PRODUCT ORDERS

Seminar products will be available approximately two weeks after the live program.

- \$195 Audio CDs and course materials (ATE09.KCD) \$ _____
- \$325 DVDs and course materials (ATE09.KDV) ... \$ _____
- \$65 Course materials (ATE09.HB) \$ _____
- 2009–2010 Season Ticket No. _____
- discount—subtract 20%: - _____
- Subtotal:..... \$ _____
- Shipping and handling fee:..... \$ 7.00
- TOTAL ORDER:..... \$ _____
- WB

For audiocassette and VHS formats, please call the CLE Service Center at 503-431-6413, or toll-free in Oregon at 1-800-452-8260, ext. 413.

DVD RENTALS

For additional viewers, please call 503-431-6351, or toll-free in Oregon at 1-800-452-8260, ext. 351.

- \$195 DVD rental and course materials (ATE09.KDR) \$ _____
- Subtotal:..... \$ _____
- 2009–2010 Season Ticket No. _____
- DVD rental discount—subtract 30%:..... - _____
- Subtotal:..... \$ _____
- Shipping and handling fee:..... \$ 7.00
- TOTAL ORDER:..... \$ _____
- WB

GENERAL INFORMATION

QUESTIONS? Call the CLE Service Center at 503-431-6413, or toll-free in Oregon at 1-800-452-8260, ext. 413. For information about upcoming seminars, please visit the CLE Calendar at www.osbarcle.org.

CANCELLATIONS: Cancellation requests must be received at least 48 hours prior to the start of the seminar to qualify for a refund. Requests are accepted via phone, fax, or mail; please see “Four Ways to Register” for contact information. All cancellations are subject to a \$20 cancellation fee.

TUITION ASSISTANCE: Tuition assistance is available on the basis of financial need. Fax a request stating your financial situation to 503-968-4456 no later than one week before the seminar.

DIETARY RESTRICTIONS OR SPECIAL ACCOMMODATIONS: Call 503-431-6351, or toll-free in Oregon, 1-800-452-8260, ext. 351.

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PAYMENT OPTIONS

- Check Enclosed: Payable to Oregon State Bar
- Credit Card (VISA or MasterCard only)

All information below required when paying by credit card.

Credit Card Number	Expiration Date	
Name on Credit Card (please print)		
Credit Card Billing Address		
City	State	Zip Code

Authorized Signature

FOUR WAYS TO REGISTER OR ORDER

Registrations and orders will not be processed without payment.

1. **ONLINE** at www.osbar.org.
2. **PHONE:** 503-431-6413, or toll-free in Oregon at 1-800-452-8260, ext. 413
3. **FAX with VISA or MasterCard number:** 503-968-4456
4. **MAIL with check:** Oregon State Bar, CLE Registration, P.O. Box 231935, Tigard, OR 97281-1935